**DECLARATION and POWER OF ATTORNEY**

We, JAMES J. KEENAN and RICHARD W. SEVIER, declare: We are citizens of the United States, residing in Santa Barbara, California and Goleta, California, respectively.

We believe we are the original, first and joint inventors of the invention entitled "THERMALLY INSULATED CABINET AND METHOD FOR INHIBITING HEAT TRANSFER". The invention is covered by patent application Serial No. 10/825,907, filed on April 15, 2004. We have reviewed and understand the contents of the specification, including the claims. We acknowledge a duty to disclose information of which we are aware that is material to the examination of this application in accordance with 37 C.F.R. 1.56(a).

We hereby appoint all practitioners associated with Customer Number 23935, Koppel, Jacobs, Patrick & Heybl, our attorneys, respectively, with full power of substitution and revocation, to prosecute this application and to transact all business in the Patent and Trademark Office connected with the application. Please send all correspondence to: Customer No. 23935.

Jaye G. Heybl

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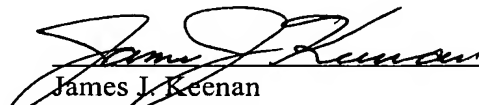
We declare further that all statements made herein of our own knowledge are true and that all statements made on information and belief are believed to be true. These statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of this application or any patent issuing from this application.

Wherefore, we subscribe our names to the foregoing specification, claims and declaration.

Date: 4 MAY 2004

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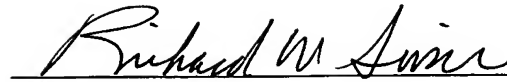

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